## **Superseded 7/1/2015**

## 51-7-2 Exemptions from chapter.

The following funds are exempt from this chapter:

- (1) funds invested in accordance with the participating employees' designation or direction pursuant to a public employees' deferred compensation plan established and operated in compliance with Section 457 of the Internal Revenue Code of 1986, as amended;
- (2) funds of the Workers' Compensation Fund;
- (3) funds of the Utah State Retirement Board;
- (4) funds of the Utah Housing Corporation;
- (5) endowment funds of higher education institutions;
- (6) permanent and other land grant trust funds established pursuant to the Utah Enabling Act and the Utah Constitution;
- (7) the State Post-Retirement Benefits Trust Fund;
- (8) the funds of the Utah Educational Savings Plan; and
- (9) funds of the permanent state trust fund created by and operated under Utah Constitution, Article XXII, Section 4.